

From the Desk of:  
Robert Ree, Worley  
c/o 16061 Prescott Rd.  
Manteca, California  
(95336)



Date: Dec. 22, 2021

To:  
State of California  
Attorney General of  
1300 "I" St.  
Sacramento, California  
(95814)

Cert. # 7019 2970 0001 4961 4930

Department of Justice of the United State  
Attorney General of  
950 Pennsylvania Ave.  
Washington, D.C.

United States  
Federal Bureau of Investigation of  
900 Pennsylvania Ave.  
Washington, D.C.

PG&E Corporation  
Pacific Gas & Electric Company  
Debtor (2640) 19-30088 (DM)  
Debtor (19-30089)  
77 Beale St.  
San Francisco, California  
(94105)

United States Bankruptcy Court  
Northern District of California  
San Francisco Division  
450 Golden Gate Ave.  
San Francisco, California  
(94102)

United States  
Department of the Post Office of  
Postmaster General  
Lenfant Plaza, S.W.  
Washington, D.C. 20260-0010

San Francisco  
County Sheriff of  
1 Dr. Carlton B. Goodlett Place  
San Francisco, California (94102)

Re: PG&E Corp. / Pacific Gas & Electric Co. Bankruptcy "Proof of Claim"

Sub: "Affidavit of Truth" - Criminal Information – "under penalty of perjury"

To Whom It May Concern:

Comes now affiant, Robert Ree: surname Worley and solemnly swear, declare and depose that he is a **California Republic, sovereign, State Citizen, American, non-immigrant, National**, over the age of 18 years and competent to state to the matters set forth herein. That affiant has personal knowledge of the facts stated herein, and that all facts stated herein are true, correct and complete to the best of his knowledge and belief, admissible as evidence and, if called upon as a witness, I will testify to their veracity. Thus, the following information is given in evidence of his

allegations as to this “Criminal Information” as it relates to his lawful status, State Citizenship, as this fact pertains to his “Proof of Claim”, to wit:

Notice is given; 13 Cal Jur 3d, 1974 – Constitutional Law to Consumer and Borrower Protection Laws. Sections 263 – In general; federal constitution provisions – “The federal Constitution contains provisions calculated to weld the country into a whole ***by guaranteeing to the citizens of each state all the privileges and immunities of citizens in any other state*** and ***by forbidding any state to make or enforce any law which shall abridge the privileges or immunities of citizens of the United States.***” Emphasis Added And; “The privileges and immunities contemplated by these provisions are generally fundamental in nature. They belong of right to the citizens of all free governments and have at all times been enjoyed by the ***citizens of the several states of the union from the time of their becoming free, independent, and sovereign.***” Emphasis Added Note: As explicitly noticed, there are State Citizens of the sovereign States of the union of states and there are also citizens of the United States ***that are residents of any given State.***

Section 264 – “The provision in Article IV, sec. 2 of the federal Constitution, entitled the citizens of each state to all the privileges and immunities of citizens in the several states, appears without qualification, and its mandate is absolute.” And; “The privileges and immunities which the legislature confers on the citizens of California extend to citizens of other states, but no further. ***Citizens of the territories and the District of Columbia, as well as aliens, are not include.***” Emphasis Added

“...While sovereign powers are delegated to the agencies of government, SOVERIEGNTY ITSELF remains with THE PEOPLE by whom and for whom, all government exists and acts.” Lee vs. Hopkins 118 US. 356

And;

“Where rights secured by the Constitution are involved, there can be no Rule making or legislation which would abrogate them.” Miranda vs. Arizona 384 U.S. 436, 444, 478, 479, 86 S. Ct. 1602, 1612, 1630 16 L. 2d 694

Section 267 – Citizens of United States – “The purpose and effect of the provisions in the Fourteenth Amendment of the United States Constitution forbidding the states to abridge the privileges or immunities of citizens of the United States is to place the privileges and immunities of citizens of the United States beyond the operation of state legislation, ***even with respect to a state’s own citizens.***” Emphasis Added And; “Although ***the effect of the Fourteenth Amendment is to include within its protection all the citizens of the United States,*** it is well known that its purpose was ***to confer the status of citizenship on a large class of persons domiciled within the United States*** who could not be brought within the operation of the naturalization laws because they were native born, and whose birth, though native, ***had at the same time left them without the status of citizenship.***” Emphasis Added

Notice is further given: 3A Am Jur 1420, Aliens and Citizens – “***To be a citizen of the United States is a political privilege which no one, not born to, can assume without its consent in some form.***” Elk vs Wilkins, 112 US 94, at page 49. Emphasis Added Also, Title 8 USC sec. 1101 et

seq. – “Certificate of Citizenship”. Further, it’s noticed in Title 18 USC sec. 911 – “Whoever falsely and willfully represents himself to be a citizen of the United States shall be.....”.

Therefore, there is a very clear and explicitly stated difference, Constitutional Law, between a citizenship of the United States, a taxable privilege, and a State Citizenship, who has God given inalienable rights. Thus, one is “subject to” the federal and State revenue laws and the other is not “subject to” any form of taxation. Notice: The revenue laws, notice: Constitution restrictions, relates and pertains to only those who are exercising a taxable privilege as explicitly noticed within the revenue laws. Title 26 USC – Subtitle “C” sec. 3401(a)(8)(A)(i)(ii)(8) “for services for an employer (other than the United States or any agency thereof) - (i) ***performed by a citizen of the United States....***’. Emphasis Added As this would relate to them having a citizen of the United States in their employment “subject to” withholding of taxes.

Further, as stated in the proceedings, said debtors, are noticed as a California private company and corporation. No document was placed in the record that states that said debtors were a part of any public entity, i.e. City, County, or the State of California. Nor did any document state, that said debtors were an entity of the federal government of the United States. Or that said debtors performed any kind of work within any “federal area” “subject to” the jurisdiction of the United States. Notice: The facts noticed would relate and/or pertain to said debtors being “subject to” the “Public Salary Tax Act” or sections 1441, 1442, or 1443 as they relate and/or pertain to them being an authorized “withholding agent”, notice: 26 USC sec. 7701(a)(16) – “Withholding Agent”, respective of ***their employees*** performing any kind of work within a “federal area” located within but external to the State of California.

### **Copyright Notice**

The above-mentioned “real Party of interest” is quoting and has quoted citations “as purported in” context to copyrighted case law, statutes, rules of court and court decisions material as found in books published with federal or State funding, supplied by ***America Citizens*** and does so under the provisions of the “Fair Use Clause” of the copyright laws of the United States. Notice: Title 17 USC section 107 hereto.

### **“Affidavit of Truth” “Criminal Information” “Under Penalty of Perjury”**

Affiant, supra, filed a “Proof of Claim” pursuant of an “Affidavit of Truth” in the alleged Bankruptcy proceeding of said debtors, Pacific Gas & Electric Company and PG&E Corporation, hereafter debtors; this “Proof of Claim” concerned the legal matter as to the violation of my God given rights, under color of law and color of authority, respective of fraud, extortion and the subornation of perjury. Notice: “Affidavit of Truth” as to “Proof of Claim” is enclosed herein and made a part hereof as evidence thereof. Note: A copy of said document isn’t enclosed to the court or said debtors. Insomuch as they have been served a copy and it’s a part of the record.

Now, as a matter of the court proceedings, the court was given notice as to the following factual information, pursuant of my “Proof of Claim, to wit:

Many years ago, I did apply for a job with Pacific Gas and Electric Company, a California private utility company and completed their job application forms with their personnel department / human resources department. I, also, took part in an interview with members of the company's management staff. I was informed that my application for a job with Pacific Gas and Electric Company had been accepted and that I was now a company employee. At that time I was informed that as a condition of employment; I was required to complete, file and sign, just like all other employees of the company, the IRS Form W-4 "Employee's Withhold Allowance Certificate" for payroll and tax purposes in accordance with the law. ***Notice: As noticed in the IRS Document 6209 - Decoding Manual - their Form W-4 is a class-five gift tax category form which is the giving of a gift, all wages paid, pursuant of a Pledge. This alleged pledged gift is in the nature of being subject to the purview of unconscionability on the part of the company.***

To the best of my knowledge, there wasn't any agents from the Internal Revenue Service, hereafter IRS, present in the personnel department / human resources office or present on the company's property. Thus, it was only an employee of the company, who was following company policy, at the direction of the Legal Department and the Payroll Department, that claimed that I was required to file the IRS Form W-4. Note: The legal departments of the company has a very large legal staff and this would also hold true as to the payroll department having many certified public accountants on its staff. Note: I, supra, claim that, in accordance with the law, this would constitutes a conspiracy to commit the criminal acts of fraud, extortion and the subornation of perjury.

***Inasmuch as it was only Pacific Gas and Electric Company, pursuant of its legal department, payroll department and personnel / human resources department, they claimed that as a condition of employment. I and all other employees were required, by law, to file the IRS, class-five gift tax category, Form W-4 "Employee's Withholding Allowance Certificate", for payroll and tax purposes. Notice: A "Withholding Exemption Certificate" is the legally correct name stated by the Congress of the United States and the name given by Department of the Treasury of the United States to their Form W-4.***

It has been noticed, by the agency IRS, that once an individual has placed their handwritten name / autograph, not any kind of a signature, via fraud, extortion and the subornation of perjury, under color of law, on their Form W-4; it becomes the property of the individual, "your Form W-4", and is your pledge of giving them a gift. Further, it's claimed that the employee of said company has given the company the authorization to withhold, 'allowance certificate', and to transfer an amount under the guise of being taxes to the IRS. ***Notice: The legal definition of the words, pledge and signature, noticed in Black's Law Dictionary. And to the legal fact, that should an individual dishonor their pledge by refusing to make payment, they can be taken to court to enforce the payment of said gift.***

***We are noticed as a nation of laws – Constitutions –  
And that no one, who has sworn an oath, is above the law***

The Congress has explicitly stated in the public record, notice: Title 26 USC sec. 7805(a), that the Secretary, notice: Title 31 USC sec. 301(b), shall prescribe all needful rules and regulations for the enforcement of this title, including all rules and regulations as may be necessary by reason of



any alteration of law in relation to federal internal revenue. And; subsection (c): The Secretary shall prepare and distribute all the instructions, regulations, directions, forms, blanks, stamps, and other matters pertaining to the assessment and collection of internal revenue. Notice: The Administrative Proceed Act, the Office of Administrative Law, and the Federal Registration Act respective hereto.

“It is well established principle of law that all federal legislation applies only within the territorial jurisdiction of the United States unless a contrary intent appears.”

Foley Brothers, Inc. vs. Filardo, 336 U.S. 281 (1948)

And;

“The laws of Congress in respect to those matters [outside of Constitutionally delegated powers] do not extend into the territorial limits of the States, but have force only in the District of Columbia, and other places that are within the exclusive jurisdiction of the national government.” Caha vs. U.S. 152 U.S. 211

Title 26 CFR 31.3402(f)(5-1(a): “Form W-4 is the form prescribed for the withholding exemption certificate required to be filed under section 3402(f)(2). A withholding exemption certificate shall be prepared in accordance with the instructions and regulation applicable thereto, and shall set forth fully and clearly the data therein called for.” And; RTC sec. 18667 - “The Franchise Tax Board may require employers to submit copies of income tax withholding exemption certificate.” Notice: ***The State of California “Withholding Exemption Certificate” is noticed as a Form 590 with a notice of a Form 594 to be issued to an employer, as authorization to be an “withholding agent”, which is a notice to withhold tax at source for purposes of payroll withholding.*** Notice: Copy of said form is attached hereto and made a part hereof. Please take note of the general information part “F” Withholding Agent noticed for instructional purposes attached to the Form 590. As stated: in order to be a “withholding agent” one is required to be issued a Form 594 as to authorization to an employer for payroll withholding.

A withholding exemption certificate that does not set forth fully and clearly the data therein called for is an invalid withholding exemption certificate under sec. 31.3402(f)(2)-1(e) (relating to withholding exemption certificate). Notice: IRS, class-five gift tax category, Form W-4 “Employee’s Withholding Allowance Certificate” is an invalid withholding exemption certificate because CFR sec. 32.3402(f)(1) – 1 (e)(2) states that a Department of the Treasury of the United States Form W-4A is titled a “Employee’s Withholding Allowance Certificate” which is not a Department of the Treasury of the United States Form W-4 “Withholding Exemption Certificate”.

Further, the Congress has stated in the public record, that the form W-4 shall be titled a “Withholding Exemption Certificate, notice: Title 26 USC sec. 3402(f)(2), and in keeping with the law, the Secretary of the Treasury has promulgated implementing regulation, notice: Title 26 CFR sec.31.3402(f)(5-1(a), pursuant of Title 26 USC sec. 7805(a), supra, that states that their Form W-4 is titled a “Withholding Exemption Certificate”.

As noticed by the Internal Revenue Service, notice: IRS Publication #17 (back of front cover) hereto; ***they have openly declared, a disclaimer, that they do not follow the law, Treasury regulations or court decisions.*** In that they fraudulently claim to have the authorization, delegation of authority, to administrate and enforce the collection of alleged revenue, taxes,

pursuant of **their interpretation of the revenue laws and Treasury regulations.** Notice: Title 5 USC section 553 – Rules and the Code of Federal Regulation Part 6001 – “Statement of Procedural Rule” - Title 26 CFR sec. 601.702 hereto. Further, as noticed by the Congress of the United States, notice: Title 44 USC sec. 1505, all interpretation of the law, lack general applicability, legal effect, and force of law.

Respective to the above: Notice Title 44 USC sec. 1507 – “Federal Registration Act” as to the following acts of the Congress of the United States: the Federal Administrative Procedure Act, the Federal Office of Administrative Law and the Federal Paperwork Reduction Act.

Title 26 USC sec. 7622(b) – “Any oath or affirmation required or authorized under any internal revenue law or under any regulation made thereunder may be administered by any person authorized to administer oaths for general purposes by the law of the United States, or of any State or possession of the United States, or of the District of Columbia, wherein such oath or affirmation is administered. This subsection shall not be construed as an exclusive enumeration of the persons who may administer such oaths or affirmation,”

Please take judicial notice as to Title 18 USC sec. 1622 – “Whoever procures another to commit any perjury is guilty of subornation of perjury, and shall be fined not more than \$2,000 or imprisoned not more than five years, or both.”

In further evidence to the above paragraph; the legislation of the State of California has stated in the copyrighted Revenue and Taxation Code, hereafter RTC, the following: RTC sec. 17 – “Oath” includes affirmation and ***written declaration signed under the penalties of perjury.*** Emphasis Added And; RTC sec. 19511 - “The Franchise Tax Board and officers and employees designated by it may administer an oath to any person or take the acknowledgment of any person in respect of any return or report required by this part or the rules and regulations of the Franchise Tax Board.” RTC sec. 18431 - Historical Note: “The 1945 amendment effective June 5, 1945 in the first sentence, stated that returns required by “Section 18401 ( now RTC sec. 18501) and 18402 (now RTC sec. 18502) shall not be under oath but”,....”. Emphasis Added.

Relative to the above, the Legislature of the State of California has explicitly stated in RTC, sec. 19501 - “Franchise Tax Board shall administer and enforce Part 10 (commencing with Section 17001,...”. Further, RTC sec. 19503 - “The Franchise Tax Board shall prescribe all rules and regulation necessary for the enforcement of Part 10 (commencing with Section 17001),...”. And, RTC sec. 18667 - “The Franchise Tax Board ***may require employers to submit copies of income tax withholding exemption certificate.***” Emphasis Added Notice: California Government Code, hereafter CGC, sec. 15700 – The Franchise Tax Board, which consists of the State Controller, the Director of Finance and the Chairman of the State Board of Equalization,...”.

Further, take judicial notice, that the IRS Form W-4 was signed “under the penalties of perjury” in the alleged requirement stated in the federal Internal Revenue Code at sec. 6065(a) but it’s also stated, notice: Title 26 USC sec. 6065(b) and P.L. 94-455 hereto, that said requirement shall not relate or pertain to income tax returns filed by an individual. Furthermore, it’s noticed in sec. 7622 that the requirement to sign any forms, IRS Form W-4, IRS Form 1040 or FTB Form 540, “under penalties of jury” **requires that an oath shall be administered in accordance with the law.**

Title 26 USC Subtitle “C” sections 3401(a)(8)(A)”for services for an employer (others than the United States or any agency thereof) - (i) **“performed by a citizen of the United States”**. Emphasis Added As this would relate to them having a citizen of the United States in their employment subject to the withholding of taxes for payroll purposes. Notice: Title 26 USC sec. 6001 hereto.

As noticed in RTC sec. 18501 – “Every individual taxable under Part 10 (commencing with Section 17001) shall make a return to the Franchise Tax Board (commencing with Section 17001) ....”. But CCR, sec. 18505-1(a): “.....the fiduciary is required to file the return for the individual. The return, in the case of a resident, should be filed on Form 540,.....”. So, as explicitly stated, a fiduciary is required to file the tax return, **“California Resident Income Tax Return – Form 540”**, for the individual noticed in RTC sec. 18501(a) but only if said individual (citizen of the United States) is a resident living within the State of California!

Take notice that the IRS Document 6209 - Decoding Manual – Gives notice that their Form 1040 “U.S. Individual Income Tax Return” is a fiduciary tax return which is the same as the FTB Form 540 “California Resident Income Tax Return – Form 540” as being a fiduciary tax return.

Furthermore, Title 18 CCR sec. 17118 states, the Personal Income Taxes must operate within the confines of the “Public Salary Tax Act of 1939, 53 Statutes at Large, Chapter 59. And, Legislature of the State of California – Fifty-fifth session – May 20, 1943 at page 2357 - RTC sec. 17101 “Gross income also includes any salary, wages, or compensation of any officer or employee of this State, or of any political subdivision, district, or municipality of this State, and any compensation of officers and employees of the United States or agencies or instrumentalities of the United States to the extent the collection of State taxes thereon is not prohibited by the terms of the “Public Salary Tax Act of 1939,” **(it being hereby declared to be the policy of this State to comply with the provision of that act)....**”. Emphasis Added

Title 26 CFR sec. 1-6001(d), notice: Title 26 USC sec. 6001- **“....notice served upon such person...”**, that the District Director shall make (mandatory) a determination as to “Every person liable for any tax imposed by this title or for the collection thereof,...”. As to the issue of, “or for the collection thereof”, is explicitly stated as to who is liable for the collection of the tax, notice Title 26 USC sections 3403 and 3405 – “The employer shall be liable for the payment of the tax....”. But here again, it’s the duty of the District Director to make the determination as to who is an employer in accordance with the revenue laws. Notice: ***The District Director is the only individual authorized, pursuant of the law, Title 26 USC, to make a determination as to who is liable for any tax or for the collection thereof.***

Notice: Title 4 USC sec. 110(e) – **“The term “federal area” means any land or premises held or acquired by or for the use of the United States or any department, establishment or agency of the United States; any federal area or part thereof, which is located within the exterior boundaries of any State shall be deemed to be a federal area located within such State.”** Emphasis Added. Notice: California Government Code sec. 110 et seq. and sec.’s 15-16, 81A C.J.S. – II. Sovereignty, Jurisdiction, and Relation to other governments.

Take judicial notice as to Article VI, sec. 9 of the Constitution of the State of California to wit: "The State Bar of California is a public corporation. Every person *admitted and licensed* to practice law in this State is and shall be a member of the State Bar except while holding office as a judge of a court of record." Emphasis Added (New section adopted November 8, 1966) Notice: The title of the alleged State Bar of California is stated as being the State of California Bar Association. Further, this association is a private association and not a public corporation.

***Notice: General Principles of Evidence section(s) 1858 – "..., the office of the judge is simply to ascertain and declare what is in terms or in substance contained therein, not to insert what has been omitted, or to omit what has been inserted;....." and 1859 hereto.***

Respective of the foregoing, the State of California Legislature enacted sec. 6067 (2001) of the Business and Profession Code to wit: "A Certificate of the oath shall be indorsed upon his license,".

Take notice of the legal definition of the word license noticed in Black's Law Dictionary as being the same definition stated in the "Trading With the Enemy Act" of 1917 as amended in 1933 – "The permission by competent authority to do an act which, without such permission, would be illegal, a trespass or a tort."

Take notice of Title 18 USC sec. 241 Conspiracy against rights of citizens - It two or more persons conspire to injure, oppress, threaten, or intimidate any citizen in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same;"..... And; sec 242 Deprivation of rights under color of law – "Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subject any inhabitant of any State, Territory, or District to the deprivation of any rights, privilege, or immunities, secured or protected by the Constitution or laws of the United States, .....".

**Criminal Information - as it relates to  
the law and the facts noticed herein**

***Please be informed, that this affiant has never been administered the required oath, in accordance with the law, by any agent of said debtors, but was fraudulent required to sign and file the IRS Form W-4 for the alleged purposes of payroll withholding. Thus, I claim and/or allege that the act of requiring me to sign and file said form was the criminal acts of fraud, extortion and the solicitation and the subornation of perjury. Noticed in Title 18 USC sec. 1622 as the crime of subornation of perjury.***

All documents, CONTRACTS, that are signed without full disclosure and without full informed consent are noticed, notice: Uniform Commercial Code hereto, as being unconscionable in nature. ***Thus, I claim and/or allege that said alleged contract was the denial of my right to due process of the law and the equal protection of the law.*** Insomuch as it was never my intention to give as a gift; the fruits of my labor to the IRS via a pledge thereto.

As previously stated, there were absolutely no agents of the IRS present in the office or on the property of said debtors. The noticed debtors are solely responsible for the actions of its employees; who were only doing what they had been instructed to do. Notice: Payroll department



and alleged legal department thereof, should have a complete understanding of the requirements of federal and State revenue laws and to whom they relate or pertain thereto.

***Therefore, this affiant does not in any way, manner, shape or form, make any kind of allegations; that the IRS committed any kind of a crime concerning the signing of their Form W-4.*** But were criminally mislead, by said debtors, into a fraudulent misunderstanding that this affiant was making a gift, via a pledge, to said agency. All actions by the IRS were based upon the criminality, fraud / extortion / subornation of perjury, of said debtors in the collection of their alleged pledged gift. ***Insomuch as it was only said debtors, via its agents, who made the fraudulent claim that the IRS Form W-4 related or pertain to the collection of the federal and State income tax at the source.***

***So in actuality, when I was extorted, by P.G&E. Co., to sign the IRS Form W-4 – “Employees Withholding Allowance Certificate”, “under penalties of perjury”, a false oath, I had been solicited and subjected to the subornation of perjury and fraud.*** Because of the jurat explicitly indicates that I the alleged signatory had been administered an oath in accordance with section 7622(a) & (b) of 26 USC. Further, insomuch as the IRS form is noticed in their Document 6209 Decoding Manual as a class-five gift tax category, I the alleged signatory had been extorted to make a gift, via a pledge, of all that I would receive in exchange for my time and labor to the IRS. Where this is fraudulently noticed, at the end of the year, with the filing of the IRS, class-five gift tax category, Form W-2 “Statement” in summery of the alleged pledged gift. ***Note: The facts are clear, the Internal Revenue Service of the Commonwealth of Puerto Rico, did not instigate any actions, they only reacted to the documents sent to them, under color of law and color of authority, from Pacific Gas and Electric Company.*** Notice: Title 18 USC sections 241 and 242 hereto.

Respective of the forgoing, all IRS documents of any kind, pursuant of Title 44 USC sec. 1505, supra, lack general applicability, legal effect or force of LAW. Further, they have not been placed in the federal register in accordance with sec. 1507 of Title 44 USC, cite the volume and page number of the federal register, as to the recording of any IRS forms. Further, all IRS Forms have not been approved by the federal Office of Administrative Law in accordance with the federal Administrative Procedure Act.

***Therefore, based upon the IRS’s legally given notice, it’s legally impossible for the Secretary of the Treasury of the United States to give any kind of a delegation of authority to the Internal Revenue Service of the Commonwealth of Puerto Rico because, as they have stated, they do not follow the law or Treasury regulations as prescribe by the Congress.***

Please be informed, that my “Proof of Claim” has allegedly been expunged from the bankruptcy proceeding pursuant of the fraudulent claim, via said debtor’s hirelings, people who do not have a “License”, in accordance with the law, notice: Constitution of the State of California – Article VI, sec. 9 and Business and Professional Code sec. 6067 (2001), supra, upon the claim “Basis for Objection” “Payroll Withholding Claim”. Notice: The alleged “Order” was not in affidavit form nor was it signed “under the penalty of perjury” as being true or correct. ***Therefore, be it noticed for the record; that I, supra, declare on the record as to my “objection” to the IRS Form W-4***

***being allowed into any proceeding of any kind based upon the misrepresentation of the nature of the form.***

Affiant, supra, filed a document "Affidavit of Truth" as to a "Notice of Objection" Titled – "AFFIDAVIT OF TRUTH" AS TO "NOTICE OF OBJECTION"– REBUT, REFUTE AND DENY – FRAUDULENT ALLEGED "ORDER" THAT FAILED TO ANSWER MY SWORN PROOF OF CLAIM. AS OF THIS DATE, NO INDIVIDUAL HAS EVIDENCE AN "ATTORNY LICENSE'S" FOR STANDING IN THESE PROCEEDINGS. Notice: A copy of the first page of said document is attached hereto and made a part hereof.

Respective of the statement noticed above, I, supra, filed a "Sworn Notice" via "Affidavit of Truth" document titled – NOTICE OF APPLICABLE CALIFORNIA LAW CONCERNING LICENSING OF ATTORNEYS. FURTHER, NOTICE OF MY OBJECTION TO ANY UNLICENSED ATTORNEY'S ACTIONS RESPECTIVE OF MY "PROOF OF CLAIM". REQUEST FOR SUMMARY JUDGEMENT AS TO "PROOF OF CLAIM". Notice: A copy of the first page, in evidence thereto, is attached hereto and made a part hereof.

"Therefore, if it's the position of the court, that payroll withholding is in fact my claim, as noticed on the alleged "ORDER" "Basis for Objection" – "Payroll Withholding Claim"; please, specifically cite that part of my "Affidavit of Truth" that explicitly states that fact." Notice: The court was presented with a copy of said "Affidavit", supra, as to my "Proof of Claim". As noticed: ***My "Proof of Claim" concerned the claim of fraud, extortion and the subornation of perjury. The only fraudulent document that had any kind of a reference to an allegation of withhold was the IRS class five gift tax Form W-4.***

Further, affiant, supra, made a "Demand for Factual Information" in the nature of "Discovery" as to the Following:

Respective of your "Basis for Objection" "Payroll Withholding Claim", please provide me with a copy of the document that gives said debtor the authorization to withhold, "withholding agent", my property from its legal liability for payment for my services? Notice: A copy of the legal determination given by the District Director, in accordance with the law, giving said debtors authorization to be a withholding agent for payroll withholding of anything.

Please specifically and with clarity, state "under penalty of perjury", explain what the payroll department of said debtor is authorized, by law, to withhold from debtor's payment to me. Note: ***Your alleged "ORDER" has placed me in a position of guessing...One can't prove a negative. It's the duty and obligation for the court to produce evidence of a positive.*** Therefore, please produce evidence of a positive nature. Is it, a State income taxes via the "Public Salary Tax Act of 1939" as noticed in Title 18 CCR sec. 17118? Is it, a federal employment tax, pursuant of the "Public Salary Tax Act of 1939", noticed in Subtitle "C" of Title 26 USC? Is it, an employment tax based upon an alleged status of being a citizen of the United State? Is it, a tax based upon the allegation that I, supra, receive taxable income, notice: definition as to "Withholding Agent" hereto, from within the United States, as a non-resident alien, a State Citizen of the California Republic, working within the "United States"? Or, is it, a pledged gift pursuant of the IRS, class five gift tax Form W-4 - "Employee's ***Withholding*** Allowance Certificate"? Notice: A copy of a

document that I, supra, filed with the court titled – ‘FINAL NOTICE – DEMAND FOR PAYMENT IN ACCORDANCE WITH THE LAW, MY “PROOF OF CLAIM” HAS NOT BEEN REBUTTED OR REFUTED IN THESE PROCEEDING. I ALLEGE THAT THE COURT HAS CONSPIRED WITH PEOPLE WITHOUT “STANDING” TO FRAUDULENTLY MISRESENT MY PROOF OF CLAIM. This document contained a demand for disclosure as noticed herein.

Respective of the above; take notice as to the following: I, supra, was sent a letter, dated: February 10, 2021 from the alleged law firm of KELLER BENVENUTTI KIM – that explicitly noticed the federal identifying number as being a part of the return mailing address. Be informed, that this alleged mailing address is not a true and/or correct reflection, FRAUD, of my notice given, as to how to send any kind of a response to my “Proof of Claim”. [REDACTED]

Please be informed, that I, supra, have given notice as to the following: the federal numerical identifying number, ZIP code, is stated in brackets below the city and State. This fact is noticed on my “Proof of Claim” pursuant of an “Affidavit of Truth” filed in the debtors bankruptcy proceedings. Insomuch as the federal numerical identifying number, ZIP code, is not noticed on any location, building, other than a Post Office building. Notice: The federal numerical identifying number, ZIP code, creates the presumption; that I, supra, live within the United States and is one element of the multifaceted elements of FRAUD used to deny me, a member of the People, my God given rights.

Again, take notice that my “Proof of Claim” was presented pursuant of an “Affidavit of Truth” as to ALL matters, **to include return address**, being true, correct and complete to the best of my knowledge and belief. The return address was stated “c/o”, in care of, because this location number as stated hereon, is NOT a creation of mine and is not the legal location stated on a plot map. But was created to assist in the alleged delivery of the mail due to the fact that the United States Postal Service will not allow, notice: Domestic Mail Manual hereto, me to use General Delivery Service. Notice: The foregoing facts were noticed to rebut and refute any fraudulent presumption that I, supra, lived within the United States pursuant of Title 26 USC sections 1441, 1442, 1443, or 1461 as this would relate to the fraudulent claim of being a “withholding agent” for the purposes of “payroll withholding”.

Therefore, in accordance with the stated facts, their sending mail with the federal identifying number, as being a part of the noticed return address, is not any kind of a mistake but a knowing and willful act of fraud. Notice: A copy of said letter and the envelope are attached hereto and made a part hereof. A copy of said letter was previously sent and was mark – Exhibit “B” in my “Affidavit of Truth” as to “Notice of Objection”, dated: Aug. 04, 2021, and is hereby made a part hereof by reference thereto. **The mailing of said letter concerns mail fraud via Title 18 USC.**

Now, in this letter, supra, it’s stated: “This firm represents Pacific Gas and Electric Company and PG&E Corporation (together, “PG&E) as debtors.....”. We have received your *Notice and Demand for Payment of Settled Bankruptcy Proceeding as to Claim for Damages,....*”. Emphasis Added. Notice: Their fraudulent claim - “This firm represents....” but how is this legally possible, notice: Constitution of the State of California, Article VI, sec. 9 and Business and Professional Code, (2001) sec. 6067, supra, hereto, if said firm has absolutely no individuals, within said firm,

that has a required "License" with respect to being an attorney? ***Further, as stated in the "Trading with the Enemy Act" a license can only be issued to a citizen of the United States.*** But, it can also be issued, via fraud and extortion, to a California Republic State Citizen, American, ***non-immigrant***, National.

As noticed in these proceedings, the court allowed the filing of an alleged document: Titled – "ORDER DISALLOWING AND EXPUNGING PROOFS OF CLAIM PURSUANT 6067 TO REORGANIZED DEBTS' NINETY-THIRD OMNIBUS OBJECTION TO CLAIMS (LEGAL LIABILITY CLAIMS) but said document was based upon an alleged "Plan" created by people who have absolutely no standing in these proceedings. As previously noticed, these people do not have the required "License" to act within these proceedings.

As stated within said fraudulent "Order"; my "Proof of Claim" was expunged pursuant of the fraudulent claim, "Basis for Objection" "Payroll Withholding Claim", of my debtor being an ***authorized withholding agent*** without presenting any kind of documentation in evidence of said claim. Notice: Title 26 CFR, sec. 1-6001(d) – District Director shall make all determination pursuant of Title 26 USC sec. 6001, supra. For any individual to be an "employer" "withholding agent", in accordance with the law, they would be required to have individuals who are in fact "***subject to***", via a privilege, ***to withholding*** in their employment!

In accordance with the law, notice: Title 26 USC, sec. 6001(a), supra, the Secretary, notice: 26 USC sec. 7701(a)(11)(B) or his delegate / District Director, shall serve notice upon the person liable for the payment or for the collection of the tax under this title. Notice: This affiant requested to be given a copy of the District Director's determination as to said debtors being a "withholding agent" "employer" for purposes of "payroll withholding".

***Be informed that the District Director has never given this man notice, in accordance with his legal determination / his authority, that I, supra, was liable for the payment of any taxes noticed; therefore, any kind of "payroll withholding" would be in violation of the law and my God given rights, i.e. thief under color of and color of authority.*** Notice: Respective of the foregoing facts, the District Director would not have a legal reason to give my debtor a notice, determination, of authorization to be a withholding agent, concerning this man, for "payroll withholding".

Insomuch as the District Director has actual knowledge of the following: (1) I, supra, am not a citizen of the United States "subject to" the jurisdiction of the United States, insomuch as there is no evidence, "Certificate of Citizenship", pursuant of Title 8 USC on record. (2) I, supra, do not live within any federal area, quote United States unquote, at this time or when working for said debtor. (3) Nor did I, supra, work within any "federal area", belonging to the United States, well working for said debtors. (4) I, supra, did not work, notice: sec. 3401(c) "employee" of Title 26 USC, for any federal governmental agency or instrumentality thereof – "subject to" the provision of the federal Internal Revenue Laws via the "Public Salary Tax Act of 1939". (5) I, supra, have never given notice; that I would be a fiduciary and/or the executor to the estate of the artificial person ROBERT R WORLEY pursuant of sec. 6903 of Title 26 USC. Insomuch as this fact is explicitly noticed in sections 6212(b) and 6901(g) of Title 26 USC, i.e. "In the absence of the notice to the Secretary under section 6903.....". Notice: All payroll checks issued, by said debtors, in payment for my work performed for said debtors, were issued in the name of the artificial person ROBERT R WORLEY.



As noticed within Black's Law Dictionary a fictitious name is defined as: "A **counterfeit**, alias, feigned, or **pretended NAME** taken by a person, *differing in some essential particular* (spelled in all capitalized letters) *from his true name* (consisting of Christian name and patronymic), with the implication that it is meant to deceive or mislead. Now, in order to really deceive and mislead us, this fictitious name and our given Christian name sound the same when spoken but are essential different in their spelling. That is, our given Christian name is spelled in accordance with the Rules of English grammar and the fictitious name is spelled in all capitalized letters. Further, this fictitious NAME is of an Artificial Person which is defined as: "Persons created and devised by human law for the purpose of society and GOVERNMENT, *as distinguished from natural persons.*" Emphasis Added.

Respective of the fraudulent claim that I, supra, am a citizen of the United States pursuant of the "Federal Old Age Act", that may be cited as alleged Social Security Insurance, F.I.C.A., which has been given an alleged social security number, a.k.a a "Taxpayer Identifying Number" - TIN; I, supra, claim and/or allege that my debtor is using the provision noticed within Title 26 USC sec. 3401(a)(8)(A)(i)(ii) and (B) – "for services for an employer (other than the United States or any agency thereof) – (i) – performed by a citizen of the United States if,...". Notice: The District Director has actual knowledge that I, supra, am not a citizen of the United States because there is no actual application, a request to be a citizen of the United States, nor a "Certificate of Citizenship" on record thereto. Further, the United States is legally prohibited from any kind of insurance under writing due to the commerce clause noticed in the Constitution. This fact has been ruled upon by the supreme court of the United States many times, *Flemming vs. Nestor / Halving vs. Davis*, (cites omitted), and is further noticed in Title 26 USC sec. 3101 – 'imposed on the income of every individual a tax equal to the following percentage of the wage.'

Respective of the court's fraudulent claim "payroll withholding". Why does Pacific Gas & Electric Company use an illegal IRS Form W-4, a class five gift tax form, for the purpose of alleged payroll withholding? When its explicitly stated in 26 CFR sec. 31.3402(f)(2)-1(e) "Blank copies of Form W-4 will be supplied employers **upon request to the district director.**" Emphasis Added. Or, the company can create a Form W-4 pursuant of 26 CFR sec. 31.3402(f)(5)-1(a). Note: If the company is in fact a "withhold agent" and all of its employees are "subject to" "Payroll Withholding" the district director would supply the company with copies of the Form W-4 "withholding exemption certificates" upon request. Notice: ***The District Director is prohibited from supplying a private California company, that does not perform any work within the United States, or who does not have citizens of the United States in their employment, with a federal Internal Revenue Form W-4.***

As noticed in the bankruptcy proceeding of said debtors; Pacific Gas & Electric Company is a private California company doing business in the State of California. Said debtors are not an agency, instrumentality, department or bureau of the State of California; thus, they are not and can not be an "employing unit" pursuant of the Unemployment Insurance Code of the State of California.

Now, it's a matter of public record that judge DENNIS MONTALI, bankruptcy proceeding of said debtors, has allowed alleged Attorneys of said debtors, individuals who do not have a

“License”, to formulate a “Plan” – The Debtors and Shareholder Proponent’s Joint Chapter 11 Plan of Reorganization Dated June 19, 2020 [Dkt. No. 8048] (the “Plan”) was confirmed by an alleged Order entered June 20, 2020 [Dkt. No. 8053] (the “Confirmation Order”).

Affiant, hereby claims and/or alleges, based upon the law, as noticed, judge DENNIS MONTALI has accepted and given his consent to a “Confirmation Order” of a “Plan” that was formulated by alleged attorneys, individuals without a “License”; thus, this action is evidence that the court has knowingly and willfully, with premeditation and malice aforethought, enter into a conspiracy of fraud with these unlicensed attorneys. Note: The “Confirmation Order”, **Order entered June 20, 2020 [Dkt. No. 8053] (the Plan)**, was not a mistake because the court was given actual notice of the law. Further, the “Plan” and the “Confirmation Order” are not signed in accordance with the civil law: “I declare under penalty of perjury as it being true and correct.....”. I, supra, claim that this failure, makes both the “Order” and the “Plan” void; therefore, this “Affiant” does not accept or consent but “Objects” to be bound to the provision stated therein. Notice: “...., are binding on all....even those who did not vote on the Plan.”

As noticed herein, actual notice of the law, Constitution and Business and Professional Code, **was given on 16 March 2020** and was never rebutted or refuted, by any individual or the court; therefore, **this failure to rebut or refute is to accept, stipulate to, my understanding and belief, given under oath, as being true and correct.** Note: Affiant has stated his OBJECTION on the record as to all actions taken by these unlicensed alleged attorneys, i.e. the “Plan”. Further, Affiant gives notice hereby, that I, supra, will not be held to the performance on any alleged contract, that he did not knowingly, intentionally, or voluntarily enter into. Further, Affiant does not consent to the waiving of any rights, as to exercising his right to a remedy at law, and claims all of his rights at all times.

As noticed herein, Affiant claims that he was mailed a fraudulent letter, via the Post Office of the United States, by the alleged law firm KBK, stating that the fraudulently created “Confirmation Order” and the “Plan Injunction”, as stated within said letter, ***prohibits the lawful exercising of his right***, alleged threat, ***to file a lien*** against the noticed debtors, their client, for **payment of his adjudicated claim for damages.**

Notice: **I am not a Party to any alleged Transaction due to the fact that no legally written agreements exist.** See: 26 CFR sec. 1.871-4(b).

## Conclusion

Based upon the law and the facts noticed herein, it would appear to me that the law, Constitutions – State and federal, and the statutes, Business and Professional Statutes, passed pursuant thereof, are frivolous and felonious and are not to be comported with, **the law be damned**, by these unlicensed attorneys and the court in these proceedings. Note: The legal definition of the following: Fraud, Fraudulent, Fraudulent intent, Fraudulent concealment and Fraudulent representation.

My allegations, “Criminal Information”, that the attorneys in these proceedings do not have a license to practice law, in accordance with the law, can be resolved very easily, in less than a

minute, by these alleged attorneys producing their “License”, as noticed herein, and making them a part of the record.

As previously stated, justice delayed is justice denied respective of the fact that I filed an “Affidavit of Truth” as to my “Proof of Claim” for damages, on Oct. 15, 2019. ***This failure to timely respond***, that is to rebut, refute or challenge the facts noticed, ***is to accept, via stipulation, the noticed facts as being true and correct.*** Notice: As stated in said letter, supra, dated: February 10, 2021; “... by June 26, 2021, though PG&E has the right to seek an extension of this deadline.”

A point of interest, concerning the alleged claims being made: “Attorney for Debtors and Debtors in Possession”, Bar Card # 151445 / # 298192, as being an Attorney. These allegation **failed to give “Notice”** of an “License” that comports with the requirements of the law, Constitution and Business and Professions Code, relating to their claims of being a ‘Licensed Attorney’.

By my hand, I, supra, do hereby declare under penalty of perjury, under the laws of the California Republic, that the foregoing information is true, correct, and complete, to the best of my knowledge and belief.

Date: 12/22/21

Robert Ree Worley  
Robert Ree, Worley

cc:

United States Bankruptcy Court  
Northern District of California  
San Francisco Division  
450 Golden Gate Ave.  
San Francisco, California (94102)

Pacific Gas and Electric Company  
Debtor (19-30089)  
77 Beale St.  
San Francisco, California (95105)

Date: Aug. 04, 2021

**"AFFIDAVIT OF TRUTH" AS TO "NOTICE OF  
OBJECTION" - REBUT, REFUTE AND DENY -  
FRAUDULENT ALLEGED "ORDER" THAT  
FAILED TO ANSWER MY SWORN PROOF OF  
CLAIM. AS OF THIS DATE, NO INDIVIDUAL  
HAS EVIDENCE AN "ATTORNEY LICENSE'S"  
FOR STANDING IN THESE PROCEEDINGS.**

TO WHOM THESE PRESENTS SHALL COME, KNOW YE:

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of 24



United States Bankruptcy Court  
Northern District of California  
San Francisco Division  
450 Golden Gate Ave.  
San Francisco, California (94102)

Pacific Gas and Electric Company  
Debtor (19-30089)  
77 Beale St.  
San Francisco, California (95105)

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

Chapter 11 Case  
No. 19-30088 (DM)  
(Lead Case)  
(Jointly Administered)

NOTICE OF APPLICABLE CALIFORNIA LAW  
CONCERNING LICENSING OF ATTORNEYS.  
FURTHER, NOTICE OF MY OBJECTION TO  
ANY UNLICENSED ATTORNEY'S ACTIONS  
RESPECTIVE OF MY "PROOF OF CLAIM".  
REQUEST FOR SUMMARY JUDGEMENT AS  
TO "PROOF OF CLAIM".

### "AFFIDAVIT OF TRUTH"

Case: 19-30088 Doc# 11758 Filed: 12/27/21 Entered: 12/28/21 13:51:05 Page 17  
of 24

**Robert Ree, Worley / Creditor**  
**c/o 16061 Prescott Rd.**  
**Manteca, California**  
(95336)

United States Bankruptcy Court  
Northern District of California  
San Francisco Division  
450 Golden Gate Ave.  
San Francisco, California (94102)

PG&E Corporation  
Debtor (2640) 19-30088 (DM)  
77 Beale St.  
San Francisco, California (94105)

Pacific Gas and Electric Company  
Debtor (19-30089)  
77 Beale St.  
San Francisco, California (95105)

PG&E Corporation Claims      Cert. # 7019 2970 0001 4961 4961  
Processing Center  
c/o Prime Clerk LLC  
Grand Central Station  
PO Box 4850  
New York, NY 10163-4850

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

In re:      Chapter 11 Case  
No. 19-30088 (DM)  
PG&E CORPORATION,      (Lead Case)  
                                 (Jointly Administered)

- and -

PACIFIC GAS AND ELECTRIC  
COMPANY

Debtors.

Affects both Debtors

FINAL NOTICE – DAMAND FOR PAYMENT IN  
ACCORDANCE WITH THE LAW. MY “PROOF  
OF CLAIM” HAS NOT BEEN REBUTTED OR  
REFUTED IN THESE PROCEEDING. I ALLEGE  
THAT THE COURT HAS CONSPIRED WITH  
PEOPLE WITHOUT “STANDING” TO FRAUD-  
ULENTLY MISRESENT MY PROOF OF CLAIM.

TO THE CLERK OF THE ABOVE-ENTITLED COURT:

TO WHOM THESE PRESENTS SHALL COME, KNOW YE:

“Numerous courts have ruled that silence to a sworn statement  
is acquiescence and that unsworn answer cannot override a sworn  
statement.” Also, U.S. Courts have held that: “Silence can only  
be equated with fraud where there is a legal or moral duty to speak  
or where an inquiry left unanswered would be intentionally mis-  
lead.” U.S. vs. Tweel 550 F. 297, 299-300 (1977)

EXHIBIT "A"

Entered on Docket

July 22, 2021

EDWARD J. EMMONS, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA

Signed and Filed: July 22, 2021

KELLER BENVENUTTI KIM LLP

Tobias S. Keller (#151445)

(tkeller@kbbkllp.com)

Peter J. Benvenutti (#60566)

(pbenvenutti@kbbkllp.com)

Jane Kim (#298192)

(jkim@kbbkllp.com)

650 California Street, Suite 1900

San Francisco, CA 94108

Tel: 415 496 6723

Fax: 650 636 9251

DENNIS MONTALI

U.S. Bankruptcy Judge

*Attorneys for Debtors and Reorganized Debtors*

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

In re:

PG&amp;E CORPORATION,

- and -

PACIFIC GAS AND ELECTRIC  
COMPANY,

Debtors.

- ☐ Affects PG&E Corporation  
☐ Affects Pacific Gas and Electric Company  
☒ Affects both Debtors

\* All papers shall be filed in the Lead Case,  
No. 19-30088 (DM).

Bankruptcy Case No. 19-30088 (DM)

Chapter 11

(Lead Case) (Jointly Administered)

ORDER DISALLOWING AND EXPUNGING  
PROOFS OF CLAIM PURSUANT TO  
REORGANIZED DEBTORS' NINETY-THIRD  
OMNIBUS OBJECTION TO CLAIMS (NO  
LEGAL LIABILITY CLAIMS)

[Re: Dkt. Nos. 10808, 10960]

Docket No.	Claimant	Claim No.	Resolution
10919	Chappell, Lamont	9946	This matter is going forward contested at the July 28, 2021 Omnibus Hearing.
10918	California Department of Housing and Community Development	56868	This matter has been continued to the September 14, 2021 Omnibus Hearing.
Informal	City of San Carlos	68838	This matter has been continued to the August 10, 2021 Omnibus Hearing.
10946	Richards, Darwin	86933 96962	This matter is going forward contested at the July 28, 2021 Omnibus Hearing.

2. The Claims listed in the columns headed "Claims To Be Disallowed and Expunged" in **Exhibit 1A** and **Exhibit 1B**<sup>1</sup> hereto are disallowed and expunged.

3. This Court shall retain jurisdiction to resolve any disputes or controversies arising from this Order.

\*\*\* END OF ORDER \*\*\*

<sup>1</sup> **Exhibit 1B** has been redacted in accordance with the *Order Granting Motion to Redact Documents Filed in Support of Reorganized Debtors' Omnibus Objections to Claims*, entered on June 21, 2021 [Docket No. 10832].



Prime Clerk, LLC  
Grand Central Station  
PO Box 4850  
New York, NY 10163-4850

LEGAL NOTICE ENCLOSED. DIRECT TO ATTENTION OF ADDRESSEE OR PRESIDENT/GENERAL COUNSEL.

PGE 2260 SRF 55371 PackID: 34 NMLID: 7262314 - P SVC: 93rd Omni  
Robert Ree Worley  
16061 Prescott Rd  
Manteca CA 95336

9533633768 R004

19

**Withholding Exemption Certificate**

590

(For use by individuals, corporations, partnerships, estates, trusts, tax-exempt entities and nonprofit organizations)

**File this form with your withholding agent.**

Name \_\_\_\_\_

Address (number and street) \_\_\_\_\_

Daytime telephone number \_\_\_\_\_  
( )

City \_\_\_\_\_

State \_\_\_\_\_

ZIP code \_\_\_\_\_

Complete the appropriate line:

Individuals - Social security number \_\_\_\_\_ ☐ Married ☐ Single

Corporations - California corporation number (issued by Secretary of State) or F.E.I.N. \_\_\_\_\_

Partnerships, Estates, Irrevocable Trusts and Tax-Exempt Entities - F.E.I.N. \_\_\_\_\_

Note: Failure to provide your identification number will render this certificate void.

To \_\_\_\_\_

(Withholding Agent or Payer)

**Individuals:****Certificate of Residency**

Under penalties of perjury, I hereby certify I am a resident of California and I reside at the address shown above. Should I become a nonresident at any time, I will promptly inform you. See Side 2 for the definition of a resident.

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Certificate of Residency of Deceased Person**

Under penalties of perjury, I hereby certify as executor of the above named person's estate, the decedent was a California resident at the time of death.

Name of executor (type or print) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Corporations:**

Under penalties of perjury, I hereby certify the above-named corporation has a permanent place of business in California at the address shown above or is qualified to do business in California. Should this corporation cease to have a permanent place of business in California or be qualified to do business in California, I will promptly inform you. See Side 2 for the definition of permanent place of business.

Name and Title of corporate officer (type or print) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Partnerships:**

Under penalties of perjury, I hereby certify the above-named partnership has a permanent place of business in California at the address shown above, and that it is subject to the laws of California. I further certify that the partnership will file California returns and withhold on foreign and domestic nonresident partners when required. Should the partnership cease to do any of the above, I will promptly inform you.

Name and Title (type or print) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Tax-Exempt Entities and Nonprofit Organizations:**

Under penalties of perjury, I hereby certify that the above-named entity is exempt from tax under California or federal law. Should this entity cease to be exempt from tax, I will promptly inform you.

Name and Title (type or print) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Irrevocable Trusts:**

Under penalties of perjury, I hereby certify that at least one trustee of the above-named irrevocable trust is a California resident. Should the trustee become a nonresident at any time, I will promptly inform you.

Name and Title (type or print) \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

For Privacy Act Notice, see form FTB 1131 (individuals only).

# Instructions for Form 590

## Withholding Exemption Certificate

References in these instructions are to the California Revenue and Taxation Code (R&TC).

### General Information

#### A Purpose of Form

Use Form 590 to obtain an exemption from withholding. Complete and present Form 590 to the withholding agent. The withholding agent will then be relieved of the withholding requirements if he/she relied in good faith on a completed and signed Form 590.

Do not use Form 590:

- if you are a seller of California real estate. Sellers of California real estate should use Form 590-RE, Real Estate Withholding Exemption Certificate;
- if you are a domestic (nonforeign) nonresident partner. Domestic (nonforeign) nonresident partners should use Form 590-P, Withholding Exemption Certificate for Domestic (Nonforeign) Nonresident Partners; or
- to obtain a waiver from wage withholding that is administered by the Employment Development Department under the Employment Insurance Code.

#### B Law

R&TC Section 18662 (former Sections 18805 and 26131), and the related regulations, require withholding of income or franchise tax on payments of California source income made to nonresidents of this state.

Withholding is required on:

- payments to nonresidents for services rendered in California;
- distributions of California source income made to domestic nonresident partners and allocations of California source income made to foreign partners;
- payments to nonresidents for rents or royalties on real or personal property located in California;
- distributions of California source income to nonresident beneficiaries from an estate or trust; and
- prizes and winnings received by nonresidents for contests in California.

For more information on withholding, get FTB Pub. 1017, Domestic (Nonforeign) Nonresident Partner Withholding Guidelines, and FTB Pub. 1023, Withholding on Nonresident Independent Contractors. To get a withholding publication, call the Withhold at Source Unit at (916) 369-4900.

#### C Who Can Execute This Form

Form 590 can be executed by:

- residents of California;
- California estates. (For withholding purposes, an estate is considered a California estate if the decedent was a California resident at the time of death. Distributions of

California source income to nonresident estates are subject to withholding.);

- corporations that are qualified to do business in California or have a permanent place of business in California;
- partnerships that have a permanent place of business in California. (For more information get FTB Pub. 1017, Domestic (Nonforeign) Nonresident Partner Withholding Guidelines.);
- organizations that are exempt from tax under either California or federal law; or
- California trusts. For withholding purposes, an irrevocable trust is considered a California trust if at least one trustee is a California resident. Irrevocable trusts are required to withhold on distributions of California source income to their nonresident beneficiaries.

Note: This applies only to irrevocable non-grantor trusts. Irrevocable trusts cannot be revoked by the grantor. The grantor is the person(s) who transferred (granted) assets to the trust. An irrevocable trust is also called a non-grantor trust because the trust does not have a provision to allow the grantor to revoke the trust. A revocable or grantor trust does have a provision allowing the grantor to revoke the trust and take back the assets. The grantor of a grantor trust shall be treated as the payee by such a trust. Therefore, if the payee is a revocable or grantor trust and one or more of the grantors is a nonresident, withholding is required. If all of the grantors of a revocable or grantor trust are residents, no withholding is required.

#### D Who is a Resident

The term "resident" includes every individual who is in California for other than a temporary or transitory purpose and, any individual domiciled in California who is absent for a temporary or transitory purpose.

An individual domiciled in California who is absent from California for an uninterrupted period of at least 18 consecutive months under an employment-related contract is considered outside California for other than a temporary or transitory purpose. This does not apply if an individual has income from stocks, bonds, notes or other intangible personal property in excess of \$200,000 in any taxable year in which the employment-related contract is in effect.

A spouse who is absent from California for an uninterrupted period of at least 18 months to accompany a spouse under an employment-related contract is considered outside of California for other than a temporary or transitory purpose.

Generally, an individual who comes to California for a purpose which will extend over a

long or indefinite period will be considered a resident. However, an individual who comes to perform a particular contract of short duration will be considered a nonresident. For assistance in determining resident status, get FTB Pub. 1031, Guidelines for Determining Resident Status, or call the appropriate toll-free telephone number listed below:

From within the United States, call . . . . . 1-800-852-5711  
From outside the United States, call . . . . . 1-916-854-6500  
For hearing impaired with TDD, call . . . . . 1-800-822-6268

#### E What is a Permanent Place of Business

A corporation has a permanent place of business in this state if it is organized and existing under the laws of this state or, if a foreign corporation, it has qualified to transact intrastate business. A corporation that has not qualified to transact intrastate business (e.g., a corporation engaged exclusively in interstate commerce) will be considered as having a permanent place of business in this state only if it maintains a permanent office in this state that is permanently staffed by its employees.

#### F Withholding Agent

Keep Form 590 for your records. Do not send this form to the Franchise Tax Board unless it has been specifically requested by the Franchise Tax Board. If the withholding agent has received Form 594, Notice to Withhold Tax at Source, and the payee completes Form 590 indicating that they are not subject to withholding, send a copy of Form 590 along with Form 594 to the Franchise Tax Board. For more information, contact:

Franchise Tax Board  
Withhold at Source Unit  
P.O. Box 651  
Sacramento, CA 95812-0651  
Telephone: (916) 369-4900  
FAX: (916) 369-4831

The payee must notify the payer if:

- the individual payee becomes a nonresident;
- the corporation ceases to have a permanent place of business in California or ceases to be qualified to do business in California;
- the partnership ceases to have a permanent place of business in California; or
- the tax-exempt entity loses its tax-exempt status.

The payer must then complete Form 592, Annual Return of Tax Withheld at Source on Nonresidents, and Form 592-B, Report of Tax Withheld at Source on Nonresidents, and withhold the tax at source.



1000



94102

U.S. POSTAGE PAID  
FCM LG ENV  
STOCKTON, CA  
95207  
DEC 21, 21  
AMOUNT

**\$1.96**

R2303S100826-55

**RECEIVED**

DEC 27 2021

UNITED STATES BANKRUPTCY COURT  
SAN FRANCISCO, CA

United States Bankruptcy Court  
Northern District of California  
San Francisco Division  
450 Golden Gate Ave.  
San Francisco, California  
(94102)

